

# FY 2001-02 BUDGET

## BUDGET SECTION SUMMARY

**Section Title:**

**CSA #41 - Sanitation - Mirabel Heights**

### **A. Program Description**

This budget finances operation, maintenance, and administration of a collection system which serves the Mirabel Heights area and is connected to the Forestville County Sanitation District treatment and disposal facilities.

### **B. Financial Summary**

GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
FY 00-01 Adopted	FY 01-02 Requested	Percent Change	FY 00-01 Adopted	FY 01-02 Requested	Percent Change
\$79,475	\$83,402	4.94%	\$0	\$0	N/A

### **C. Staffing Summary**

No staffing is allocated to this index.

### **D. Workload Summary**

Workload Indicator	FY 99-00 Actual	FY 00-01 Budget Estimate	FY 00-01 Revised Estimate	FY 01-02 Projected	Change from FY 00-01 Budget Estimate
Total ESDs	na	na	187	187	na
Total APNs	na	na	254	254	na

### **E. Summary of Issues and Significant Changes**

CSA #41 - Mirabel Heights was established in fiscal year (FY) 1999-2000. The purpose of the fund is to account for the receipt of annual sewer service charge revenues collected on the tax rolls and apportioned by the Auditor-Controller's office. These revenues are subsequently transferred to the Forestville County Sanitation District (Forestville CSD) towards payment of Mirabel Heights proportionate share of Operations and Maintenance (O & M) expenses. The O & M charge for FY 2001-02 for Mirabel Heights is projected at **\$437** per ESD.

Debt service payments related to the construction of the collection system are collected separately within the Sewer Assessment District Fund administered by the Sonoma County Tax-Collector's office.

The Mirabel Heights Water Pollution Control Project (Project) was constructed in FY 1999-2000 and consists of a collection system allowing for the delivery of wastewater to the Forestville CSD for treatment and disposal. The Project was initiated as a result of an on-site wastewater pollution study conducted by an independent consulting firm in 1990. This study concluded that 71% of the developed parcels within the study area had malfunctioning or marginally functioning septic systems. The Mirabel Heights area was subsequently placed on a septic system moratorium by the Sonoma County Health Officer, and the North Coast Regional Water Quality Control Board.

The United States Department of Agriculture, Rural Development (USDA) approved a loan of \$1.8 million and a grant of \$1.4 million for the construction of the Project. In order to secure the financing, the Mirabel Heights Citizens Advisory Committee, along with the Sonoma County Water Agency completed the formation of an assessment district.

It is anticipated that the Mirabel Heights area will eventually be formally annexed to the Forestville CSD.

### **F. Summary of Reduction Options**

No reduction options are proposed.

### **G. Attachments**

- Summary of Revenues and Expenditures
- Character Justification
- Statement of Special Fund Activity

# FY 2001-02 BUDGET

## SUMMARY OF REVENUES AND EXPENDITURES

**Section Title:** CSA #41 - Sanitation - Mirabel Heights

**Section/Index No:** 608919

Sub-Object No. and Title	Adopted 2000-01	Requested 2001-02	Difference	Percent Change
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**REVENUES:**

**TAXES**

1001 Flat Charges - CY	\$47,600	\$15,610	(\$31,990)	(67.21%)
1061 Flat Charges - PY	0	0	0	N/A
1120 Penalties / Costs on Taxes	0	0	0	N/A

<b>Subtotal Taxes</b>	<b>\$47,600</b>	<b>\$15,610</b>	<b>(\$31,990)</b>	<b>(67.21%)</b>
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**CHARGES FOR SERVICES**

3400 Sanitation Services	31,875	\$67,792	\$35,917	112.68%
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<b>Subtotal Charges for Services</b>	<b>31,875</b>	<b>\$67,792</b>	<b>\$35,917</b>	<b>112.68%</b>
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<b>TOTAL REVENUES</b>	<b>\$79,475</b>	<b>\$83,402</b>	<b>\$3,927</b>	<b>(67.21%)</b>
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**EXPENDITURES:**

**OTHER FINANCING USES**

8640 OT - W/in Special Dist - BOS	\$79,475	\$83,402	\$3,927	4.94%
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<b>Subtotal Other Financing Uses</b>	<b>\$79,475</b>	<b>\$83,402</b>	<b>\$3,927</b>	<b>4.94%</b>
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<b>TOTAL EXPENDITURES</b>	<b>\$79,475</b>	<b>\$83,402</b>	<b>\$3,927</b>	<b>4.94%</b>
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<b>TOTAL NET COST</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<i>(Expenditures Minus Revenues)</i>				

## FY 2001-02 BUDGET

### CHARACTER JUSTIFICATION

**Department - Division:** CSA #41 - Sanitation - Mirabel Heights

**Section Title:** CSA #41 - Sanitation - Mirabel Heights

**Character Title:** Taxes

**Character No.:** 608919-10

#### **1001 Flat Charges - CY**

Flat charge revenue from annual service charges for proportionate O & M costs is projected at \$446 per ESD.

ESDs times annual rate: 35 x \$446 \$15,610

#### **1061 Flat Charges - PY**

This item records the estimated delinquent amount of prior year sewer service charges.

#### **1120 Penalties / Costs on Taxes**

This item records penalties paid on delinquent sewer service charges.

**Character Title:**

**Charges for Services**

**Character No.:** 608919-30

#### **3400 Sanitation Services**

This account records annual sewer service charges for entities that are invoiced, rather than collected as flat charges on the tax roll, and for new hook-ups as they occur during the year. Charges are collected at the time new permits are issued, and the properties are then added to the tax roll master listing and collected through sub-object 1001, Flat Charges, in the following year.

The budgeted revenue reflects the estimated number of new hook-ups that will occur in FY 2001-02. It is estimated that 35 of the 187 ESD's in Mirabel Heights will connect to the collection system during FY 2000-01, and are reflected in the requested budget for Flat Charges in FY 2001-02. The remaining 152 ESD's are expected to connect in FY 2001-02 and are reflected below:

Mirabel Heights 152 x \$446 \$67,792

## **FY 2001-02 BUDGET CHARACTER JUSTIFICATION**

**Department - Division:** CSA #41 - Sanitation - Mirabel Heights

**Section Title:** CSA #41 - Sanitation - Mirabel Heights

**Character Title:** Other Financing Uses

**Character No.:** 608919-86

### **8640 - OT - Between Entities - BOS**

This account will record the transfer of funds to the Forestville County Sanitation District for Mirabel Heights' share of O&M expenses. The O&M rate for FY 2001-02 is \$437 per ESD.

Mirabel Heights	187	x	446	\$83,402
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**FY 2001-02 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** CSA #41 - Sanitation - Mirabel Heights  
**Section:** CSA #41 - Sanitation - Mirabel Heights  
**Index No.:** 608919

DESCRIPTION OF FUND ACTIVITY	Actual FY 99-00	Estimated FY 00-01	Requested FY 01-02
<b>Undesignated/Unreserved <u>BEGINNING</u> Retained Earnings</b>			
<b>Available for Budgeting (See Detailed Components Below)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase retained earnings	0	15,000	83,402
Expenditures - (Decrease) retained earnings	0	(15,000)	(83,402)
<b>Net Surplus or Deficit - Inc/(Dec) to retained earnings</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
<b>Net Adjustment - Increase/(Decrease) to Retained Earnings</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Retained Earnings</b>			
<b>Available for Budgeting</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Increase/(Decrease) in Retained Earnings for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Retained Earnings Components at Beginning of FY</u></b>	<b>7/1/99</b>	<b>7/1/00</b>	
Cash	\$0	\$0	
<b>Total Beginning Retained Earnings</b>	<b>\$0</b>	<b>\$0</b>	